

Treasurer – Delinquent Tax Collection

Activity Overview

The Treasurer - Delinquent Tax Collection activity of Gallatin County Treasurer's Office performs delinquent tax research, notification and collections; tax lien assignments, redemptions and tax deed processing; and bankruptcy filings and tracking. In July 2006, personnel was reduced from 2 part-time employees to 1 part-time employee.

Delinquent tax collection has three primary functions:

- 1) Delinquent Tax Research, Notification and Collections;
- 2) Tax Lien Assignments, Redemptions, and Tax Deed Processing; and,
- 3) Bankruptcy Filings and Tracking.

The decrease in Personnel shows the low delinquent tax amounts still to be collected.

The Gallatin County Treasurer's Office/Delinquent Tax Collection continues to collect delinquent taxes that reduce taxes for all county taxpayers. The continued collection of these delinquent taxes allows the State of Montana, Gallatin County, cities, schools, fire districts and all other special districts to levy the minimum amount of taxes needed. Without the collection of \$4.5 million in Real Property Taxes, \$193,000 in Personal Property Taxes and \$162,000 in Mobile Home taxes during FY2008 all taxpayers would be paying higher taxes.

Activity Goals

- Define and Request upgrades to Web Tax Module.
- Collection of Delinquent Mobile Home, Personal Property and Real Estate taxes in a manner consistent with standard process.
- Develop and utilize Customer Survey.
- Fair, evenhanded application of the laws relative to collection of delinquent taxes.
- Maintain accurate databases on delinquent tax process, procedures and activity.
- Train employees on a yearly basis.

Recent Accomplishments

- Writs of Execution researched, processed and delivered to Gallatin County Sheriff.
- Notices mailed to delinquent property owners.
- Collection of \$12,000 in fees from delinquent taxpayers.
- Researched, prepared and presented List of Tax Deeds to the Gallatin County Commission for County Tax Deed process.

GENERAL GOVERNMENT

Treasurer – Delinquent Tax Collection

Activity Budget

Object of Expenditure	Actual FY 2007	Final FY 2008	Actual FY 2008	Request FY 2009	Preliminary FY 2009	Final FY 2009
Personnel	\$ 30,580	\$ 23,986	\$ 21,913	\$ 23,562	\$ 24,393	\$ 23,134
Operations	49,547	51,033	25,064	35,973	35,973	35,973
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	<u>\$ 80,127</u>	<u>\$ 75,019</u>	<u>\$ 46,977</u>	<u>\$ 59,535</u>	<u>\$ 60,366</u>	<u>\$ 59,107</u>

Budget by Fund Group

General Fund	\$ 80,127	\$ 75,019	\$ 46,977	\$ 59,535	\$ 60,366	\$ 59,107
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	<u>\$ 80,127</u>	<u>\$ 75,019</u>	<u>\$ 46,977</u>	<u>\$ 59,535</u>	<u>\$ 60,366</u>	<u>\$ 59,107</u>

Funding Sources

Tax Revenues	\$ 23,389	\$ 14,665	\$ 14,519	\$ 13,668	\$ 13,668	\$ 14,665
Non-Tax Revenues	33,753	33,581	32,909	36,957	36,957	33,581
Cash Reappropriated	22,985	26,773	(451)	8,910	9,741	10,861
Total	<u>\$ 80,127</u>	<u>\$ 75,019</u>	<u>\$ 46,977</u>	<u>\$ 59,535</u>	<u>\$ 60,366</u>	<u>\$ 59,107</u>

Activity Personnel

Personnel Summary

No	FT/PT	Title	FTE
1	Part-Time	Delinquent Tax Collector	0.46

Total Program FTE

0.46

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2009 Budget Highlights

Personnel

-

Operations

-

Capital

-

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which Treasurer - Delinquent Tax Collection is striving to fulfill those goals.

Exceptional Customer Service

- Survey of Customer needs through use of comment cards
- Collection of delinquent taxes
- Fair, evenhanded application of the Law
- Accurate Recordkeeping

Be a Model for Excellence in Government

- Follow through on delinquencies
- Database for returned mailings
- CD Rom delinquent property lists
- Database for tax deed, assignment, and redemptions

Improve Communications

- Training and Staff meetings for improved communications

To be the Employer of Choice

- Create an Office Policy Manual for all employees
- Implement Target Market for employees within department
- Retain current staff

GENERAL GOVERNMENT

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WORKLOAD INDICATORS/PERFORMANCE MEASURES

Workload Indicators	Actual	Actual	Estimated	Projected
Indicator	FY 2006	FY 2007	FY 2008	FY 2009
1 . Increase in Real Estate tax delinquency rates				
2 . Increase in mobile homes/businesses delinquency rates				
3 . Assignments activity numbers	207	251	189	156
4 . Redemption activity numbers	170	181	136	112

Performance Measures	Actual	Actual	Estimated	Projected
Measure	FY 2006	FY 2007	FY 2008	FY 2009
1 . Delinquencies collected	\$ 3,608,562	\$ 3,639,000	\$ 4,945,740	\$ 3,800,000
2 . Tax Lien Assignments				
3 . Redemption & Tax Deed Processing				
4 . Bankruptcy filings and tracking	7	5	10	

Comments